

**EXHIBIT A**

01/06/12	G.N. Kidder	Phone call with Carol Finke and Lisa Paider to discuss interest computation issue.	0.30
01/06/12	G.N. Kidder	Research interest computation issue.	2.00
01/09/12	G.N. Kidder	Research interest rules and application to carryback to underpayment year.	1.30
01/10/12	G.N. Kidder	Phone call with Carol Finke and Lisa Paider to discuss interest rules.	0.50
01/10/12	G.N. Kidder	Draft e-mail to Carol Finke and Lisa Paider describing interest rules.	0.30
01/09/12	M.D. Lerner	Review interest question.	0.10
01/11/12	A.E. Moran	Respond to questions on billings and court filings.	0.50
01/23/12	A.E. Moran	Work on filings for last quarter.	0.30
01/25/12	A.E. Moran	Review draft filing.	0.60
01/26/12	A.E. Moran	Work on quarterly application.	1.20
01/27/12	A.E. Moran	Follow-up on quarterly application filing.	0.10

## Disbursements:

01/10/12	Soundpath charge for Readyconference Plus on 01/10/12 for 96 minutes. Moderator: Gregory N. Kidder	12.11
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## Disbursements:

Overnight Messenger	10.59
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Total Disbursements	<u>\$10.59</u>
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**EXHIBIT B**

STEPTOE & JOHNSON LLP  
 Detail Cost Report  
 Invoice: 2427946  
 PAGE: 1

## 012046.00007 MISCELLANEOUS TAX ISSUES

Cost Code	Date	Timekeeper Number	Name	Quantity	Rate	Amount
TELECO	01/10/12	06515	Kidder, Gregory	1.00	12.11	12.11
TELECO	01/10/12	06515	Kidder, Gregory	1.00	12.11	

Soundpath charge for Readyconference Plus  
 on 01/10/12 for 96 minutes.  
 Moderator: Gregory N. Kidder

TELECO	Total :					12.11
Total :	012046.00007 MISCELLANEOUS TAX ISSUES					12.11

STEPTOE & JOHNSON LLP  
 Detail Cost Report  
 Invoice: 2427944  
 PAGE: 1

## 012046.00005 BILLING &amp; COURT FILINGS

Cost Code	Date	Timekeeper Number	Name	Quantity	Rate	Amount
DLFD	01/26/12	00206	Moran, Anne E.	1.00	10.59	10.59
DLFD	01/26/12	00206	Moran, Anne E.	1.00		10.59

Federal Express from Wieczorek, JoAnn  
 to James O'Neill on January 26, 2012  
 Tracking Number 502253939353

DLFD	Total :					10.59
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